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A Memoir

OF THE

First Treasurer of the United States

WITH

CHRONOLOGICAL DATA

BY THE

REV. MICHAEL REED MINNICH, A. M.,

MEMBER OF THE MONTGOMERY COUNTY HISTORICAL SOCIETY; THE PENNA-GERMAN SOCIETY; THE PENNSYLVANIA SOCIETY OF SONS OF THE REVOLUTION, ETC.

"It is a duty, a debt owed by the public to the memory of its distinguished dead, for the benefit of the living and of future generations, that the life of a great man shall be chronicled and handed down to posterity."—*Hon. William Maclay Hall.*

PHILADELPHIA:

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1905.

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Copyright, 1905,
By Michael Reed Minnich.

To Mr. and Mrs. J. Henry Meyer,

San Francisco, Cal.,

to whom we are so greatly indebted for

cordial and substantial encouragement,

This Volume is Dedicated.

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FOREWORD.

THIS volume presents itself to the public without any apology for intrusion. It has a mission to accomplish, which the careful reader will observe is a worthy one. Attach it to any reliable financial history of the Revolutionary period, and you have a complete biography of the subject. It is unfortunate that the records, from 1775 to 1781, covering the most important part of Mr. Hillegas's incumbency, are lost.

No effort has been made at expansion or elaboration ; on the contrary we have aimed at contraction and condensation, so as to give in a limited scope the main facts of the subject's life, allowing the "data" to speak for his official career. His private life and letters are to be found in Mrs. Emma St. Clair Whitney's "Michael Hillegas and His Descendants." It is not within the scope of this volume to publish all the data, letters, etc., that we have in our possession ; sufficient has been presented, we trust, to secure a public, historical and official recognition of our subject.

An effort has been made to avoid as far as possible the repetition of data.

MICHAEL REED MINNICH.

Philadelphia, June, 1905.

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CHAPTER I.

THE HILLEGAS FAMILY IN AMERICA.

THERE is a generally accepted tradition in the several branches of the Hillegas family, that it is of French extraction. This is doubtless owing to the fact that the family prior to removal to the Palatinate of Germany were residents of the disputed Franco-German Province of Alsace. This was originally German territory, and embraced many German as well as French inhabitants. A careful inquiry based upon the earliest authentic spelling of the name "Hilde-gras," leads to the conclusion that it is of old Gothic-German origin, and of great antiquity.

The blazonry of the coat of arms borne by Michael Hillegas, as found on an old piece of silver now in the possession of Capt. Henry Hobart Bellas of Philadelphia, one of his descendants, appears to sustain this theory. As nearly as it can be interpreted it is as follows :

Quarterly. First quarter, gules (red) ; a pine-apple (?), argent (silver). Second and third quarters, azure (blue) ; a star of eight points, argent (silver).

Fourth quarter, or (gold); a deer springing, natural color. Over all on a fesse (broad band) of argent, three musical staves, sable (black).

Helmet. Surmounted by a German Earl's coronet. [1]

Hildegras means a grassy battlefield. It will be observed from the blazonry, that the three musical staves on the fesse resting across the middle of the shield constitute a principal mark of the escutcheon, and indicate an honor conferred for musical ability. Now it is asked, "May it not have been given to the victor in a musical contest, the victor of a peaceful battlefield, far back at the time when he who was crowned gave its present name to the family?"

The religious persecution of the Huguenots and Germans of Alsace, and Lorraine, drove the Hillegas family with others by way of Baden into the Palatinate, whence the brothers George Peter, Sr., John Frederick and Michael, Sr., emigrated to America. George Peter, Sr., and Michael, Sr., prior to 1724. The former located in the Northern Liberties in the

[1] A recently discovered coat of arms of the Hillegas family, at *Neunkirchen*, near Mosbach, Baden, of which the frontispiece is a reproduction, presented to the writer by Mr. Ferdinand Hillengass of Frankfort-on-the-Main, shows the single charge of a double fleur-de-lis (or,) upon the shield (gules). This may prove to be the true interpretation of the first quarter on the coat of arms emblazoned above.

county of Philadelphia, where he died in 1745, leaving issue: Peter Hillegas; Margaret, wife of George Passager; Catharine, wife of Philip Tull; Elizabeth and Susanna. He was one of the first officers of the old Race Street Reformed Church, organized in 1727. In the new church building at Tenth and Wallace streets, is a memorial window giving the names of the first officers of the congregation, and among them is that of George Peter Hillegas.

John Frederick Hillegas, the progenitor of the Montgomery county branch of the family, and probably of all who bear the name, in America, at this time (1905), was born in Alsace, November 24, 1685. With his wife, Elizabeth Barbara and younger children, he sailed from Rotterdam to America in the ship "William and Sarah," with the company including the Rev. George Michael Weiss, a Reformed minister. They arrived at Philadelphia September 18th, and took the oath of allegiance September 21, 1727. Soon thereafter they settled in the region known as "Goshenhoppen," now Montgomery county. Here John Frederick Hillegas, prior to 1734, took up a tract of one hundred and fifty acres of land, and by right of purchase, within the years closely following, became the possessor of a large landed estate. Among these early purchases was a

tract of one hundred and sixty-five acres, containing thereon a grist mill, from George Gowen, February 6, 1738, and which, until quite recently, was in the possession of one of his descendants; also a tract of three hundred and sixty-three acres, bought of William Parsons, 1749. He died January 6, 1765, leaving a valuable estate to his children. His wife, Elizabeth Barbara, died March 4, 1759. Their remains repose in the New Goshenhoppen Reformed Church burial ground, nearly opposite the front of the present church building. The inscriptions on their tombstones are now nearly obliterated and were interpreted only after the most diligent efforts. [1]

This couple had issue: Leopold, b. about 1714; John Adam, b. 1717, Jan. 5, d. 1779, Mar. 13, m. Anna Catharine Bitting, came to this country 1732, Aug. 11, (ancestor of Mrs. J. Henry Meyer); Frederick, b. about 1720; Eva Elizabeth, b. about 1723, d. 1766, m. Yeager; Ann Margaret, b. 1726, Aug. 15, d. 1773, Jan. 6, m. Matthias Richards (Reichert); Ann Regina, b. about 1729, m. Nicolaus Jeger (Yeager); Elizabeth Barbara, b. 1732, Apr. 16, d. 1817, Aug. 15, m. John Frey; George Peter, b. 1735,

1 For inscriptions, etc., see—"The Perkiomen Region Past and Present," Vol. I, p. 50; "The Pennsylvania Magazine of History and Biography," April, 1894.

Feb. 2, d. 1810, Sept. 24, m. Anna Barbara Hornecker (ancestor of Michael Reed Minnich); Conrad, b. 1738, Nov. 2, d. 1824, Dec. 24, m. Margretha Schellenberger (ancestor of Henry S. Dotterer).

Michael, Sr., born in 1696, located in the City of Philadelphia, where he became a leading merchant and prominent citizen. He was naturalized April 11, 1749. He owned a large amount of real estate in the city, considerable in the adjoining vicinity, and several hundred acres in upper Hanover township. From his prominent position in the province he was soon recognized as the friend of his German countrymen, who frequently sought his advice and counsel. Their language, their odd customs, and their peculiar dress often made them the objects of ridicule, but they never failed to find a wise counsellor and sympathetic friend in this truly great and good man. His natural endowments and enlarged business experience peculiarly fitted him for the position he occupied as the leader of the large German population in the city and the surrounding counties.

In a recent letter to the writer, Mr. Henry S. Dotterer pays him the following just tribute: "In my judgment Michael Hillegas, the merchant, is a more noteworthy character than his son, the Continental treasurer. He deserves high regard from us of

Pennsylvania German extraction. He was one of the few German merchants in Philadelphia at that time, some thirty years before the Revolution, and he was one in whom the inland farmers trusted. The plain country people needed just such a man at that period, when they had no friends to speak of outside their own nationality in the province. Bear in mind, that they were regarded as peculiar if not suspicious aliens; that they had no influence, could not speak the language and were thought only fit to do the hardest work in the frontier wilderness. Michael Hillegas was their friend and in a degree their main protector. If you study his character from this standpoint, I feel sure you will find him a man worthy of honor from us—a useful, helpful, picturesque character."

He died intestate, October 30, 1749, leaving a widow, Margaret; one son, Michael (b. 1728-9, Apr. 22, d. 1804; Sept. 29, m. Henrietta Bonde), who became celebrated as the First Treasurer of the United States, and two daughters, Susanna, wife of Frederick Kuhl, and Mary, wife of John Jennings.[1]

[1] See Hillegas Data, Vol. I, No. 1—"The American Historical Register," 1894.

CHAPTER II.

MICHAEL HILLEGAS, THE TREASURER.

MICHAEL HILLEGAS was born in the City of Philadelphia, April 22, 1729, O. S. He was reared within the refined and christian influence of a cultured home. His educational advantages were the best his native city afforded and, outside of the curriculum of the parochial schools and the academies of the time, was more practical than scholastic.

At his father's hospitable home he doubtless enjoyed the association of the most learned men of the day. It was the resort of the pious and learned missionaries of the Reformed and Lutheran faith. If there is any force in inductive reasoning, beyond all controversy, the patriarch Muhlenberg, the pious Schlatter and the learned Weiss, received the cordial hospitality, the substantial aid and wise counsel of the host. He was the friend, the adviser and the protector of his fellow countrymen, and it is not surprising that the son should be popular among the extensive circle of patrons, friends and admirers of the father.

In the counting-room he early learned the principles and business methods that were the basis of his successful career. At the age of twenty-one years, he became the business successor of his father, and one of the administrators of his estate—the value of which may be estimated from the fact that they were required to give bond in the sum of £40,000. The real estate consisted of twenty-eight lots and tracts of land, several on Front street and the Delaware river bank; ten on Second street, mostly improved, and the balance were large lots or tracts in the then suburbs and county of Philadelphia. [1]

The Orphans' Court, July 25, 1750, upon the petition of the surviving children, Michael, Susanna and Mary (the widow "in consideration of an annuity during her life voluntarily released all her right, title and interest to both real and personal estate of her said husband") appointed a jury to value and make partition of the estate. Two parts were assigned to Michael, and one each to the daughters. [2] The return covers fifteen pages of the docket, not including a very interesting and neatly executed map of the lots and land assigned to the different heirs. It may

[1] Some Data of the Hillegas Family, Vol. I, No. 1, p. 23ff—"The American Historical Register."

[2] "O. C. Docket 3," p. 117.

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be said this was the beginning of his successful business career as a merchant and sugar refiner.

Later in life, he became a prominent member of the Martick Forge Co.; the Lehigh Coal Mining Co.; the Pennsylvania Land Co., for which he held thousands of acres in Bedford county; and other important financial interests.

Although pressed by the cares and responsibilities of his personal, political and official duties, he still found time for social and domestic pleasures. His courteous manner and genial disposition were marked by his associates and made him hosts of friends. He and his family were members of the historic Assembly balls, and it is recorded that one of his daughters was debarred for having "married into trade."

His devotion to music was only surpassed by his skill, and like the great liberator of modern thought, Dr. Martin Luther, he often found relief from care in his flute and violin. John Adams wrote in his diary, November 28, 1775: "Hillegas is one of our Continental treasurers; is a great musician; talks perpetually of the forte and piano, of Handel and songs and tunes." He was the author of "An Easy Method for the Flute." His musical talent was inherited, as may be concluded from the presence of the four musical staves upon the family coat of arms.

He was a member of the Fishing Company of Fort St. Davids, in 1763; and of the American Philosophical Society, 1768.

He was a baptized member of the Reformed Church, but some time after his marriage became a member of the Protestant Episcopal Church, and served as a vestryman of Christ Church congregation during 1772 and 1773.

Possessed of ample means, his devotion to the interests of his country stamps him as a pure patriot. He early took an active interest in political affairs. In 1762, he was appointed one of the commissioners to select the site and erect a fort (Mifflin) for the protection of Philadelphia. From 1765 to 1775 he was a member of the Provincial Assembly. In 1771 he was a member of the Board of Commissioners to improve the navigation of the Delaware. In 1774 he was a member of the Committee of Observation of Philadelphia. In 1775 he became a member of the Pennsylvania Committee of Safety; and in the same year was chosen Treasurer of the United Colonies, serving continuously in this capacity until the Treasury Department was established by Act of Congress, September 2, 1789.[1] The first incumbent under this act was Samuel Meredith, whose commission bears

[1] "First Statutes," p. 65.

the date of September 11, 1789.[1] And on September 29th, Alexander Hamilton was appointed by Washington, Secretary of the Treasury.

The first critical period in the life of this government was the struggle for independent existence. The second was the endeavor for systematic organization. The one was a war of arms; the other a contest of intellects. Logically the one precedes the other. Chronologically they often run parallel. The formative period of a nation's existence is the most trying. When organization has enacted its laws and becomes systematized, with perfect machinery running with mechanical precision, it is a comparatively easy task to perform the duties that pertain to office.

Michael Hillegas, under the several titles of Provincial, Continental and United States Treasurer, performed the duties of an office that required the greatest possible skill, method and integrity, and faithfully and commendably executed the trust during the first fourteen years of the life of the United States of America. That no public recognition has been made in commemoration of such patriotic, long-continued, faithful execution of a trust of so great responsibility by the city of his birth, his education, his service and his death is a perversion of civic instincts.

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[1] See "U. S. Treasury Register."

The only mention of him in *history* that we have found is by John Bach McMaster.[1] Manasseh Cutler (1787), was chosen to represent the company formed for the purchase and settlement of land in Ohio, before Congress. While this body was engaged with other matters, "Cutler spent his time in making friends and furthering his plans. St. Clair who was President of Congress and whom he soon won over by asserting that there was no other man he so longed to see governor of the company's purchase, introduced him to the foreign ministers. He was delighted to find that Van Berckel, the Dutch Chargè, took a lively interest in the proposed settlements. He dined with Hillegas, the Treasurer. He supped with Grayson, and some Congressmen from the South. He passed an evening with Osgood, head of the Board of Treasury, etc."[2]

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[1] "A History of the People of the United States," Vol. I, p. 509.

[2] Since writing the above, "The Financial History of the United States," by Prof. Albert S. Bolles, has appeared. Volume I covers the period of the incumbency of Michael Hillegas as Treasurer. Speaking of the Treasury Department, he says: "More than a month elapsed before filling the several offices of the Treasury (November 3, 1778). Jonathan Trumbull, Jr., was elected Controller; John Gibson, Auditor, and Michael Hillegas who had held the office of Treasurer from the beginning was continued in the same position. Since the resignation of Mr. Clymer, Hillegas had acted as sole Treasurer; and from his continuance in that office had probably administered it in a successful manner." "To the Controller and Treasurer was given a salary of four thousand dollars" (p. 20). "The Loan Office system was simply extended so as to include the Continental Treasurer among the number of those authorized to borrow money for the use of the government" (June 15, 1777), p. 51. He is also mentioned in the diaries of Christopher Marshall, Jacob Hiltzheimer and Elizabeth Drinker.

The time is at hand when no history of the United States will be considered complete without mention of the service of this patriot. The force of this statement is augmented when the liberal contributions of money he made by gift and loan to the support of the army during the struggle for independence are recalled.

During the incumbency of Mr. Hillegas, the first entry on the records in the office of the Register of the Treasury is under date of April 16, 1776, and the last, August 28, 1789.

The following data were furnished by Hon. Geo. S. Batcheller, Assistant Secretary of the Treasury, April 14, 1890, for Mrs. Emma St. Clair Whitney's "Michael Hillegas and His Descendants."

July 29, 1775,[1] it was *Resolved*, "That Michael Hillegas and George Clymer, Esqrs., be joint Treasurers of the United Colonies." They were designated by the same resolution *Continental Treasurers.*

August 6, 1776,[2] "That for the future there be only one Continental Treasurer" (Mr. Clymer having been appointed a delegate to Congress).

September 6, 1777,[3] additional compensation was

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[1] "Journals of Congress," Vol. I, p. 173.
[2] *Ibid.*, Vol. II, p. 299.
[3] *Ibid.*, Vol. III, p. 301.

"Allowed to Michael Hillegas, Esq., Treasurer of the United States, from the 6th day of August, 1776, when Mr. Clymer resigned the office of joint Treasurer."

March 22, 1785[1] mention is made of "Michael Hillegas, Esq., Continental Treasurer."

The minutes of the Supreme Executive Council of Pennsylvania reveal: July 13, 1780, a letter from Michael Hillegas, Esq., Treasurer of the United States, informing the Board that he had received *draughts* from Congress for 1,796,950, and for 4,569,045 dollars, and one-third dollar, and requesting information when the whole or part will be paid. August 7, 1780, a letter from same requesting information of the intentions of the Board respecting two warrants, dated June 29th, for 1,796,950 dollars and another for 4,569,045 dollars and thirty-ninetieths, was read. April 16, 1781, an order from the Treasury Board on Michael Hillegas, Esq., Treasurer of the United States.[2] "In the Treasury accounts frequent mention is made of money advanced by him for improving the public highways and rivers, and the docks and islands in the Delaware."

The great distress that prevailed in the army

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[1] "Journals of Congress," Vol. X, p. 96.

[2] "Colonial Record," Vol, XII, pp. 423, 444, 693.

during the spring of 1780 for the want of food, clothing and money for the soldiers, designates it as one of the gloomiest periods of the Revolution. Then it was that a number of the responsible citizens of Philadelphia came to the relief of the Government by resort to their private fortunes. A meeting was called at the "Coffee-House," June 8, 1780, and a subscription started "to be given in bounties to promote the recruiting service of the United States." Another largely-attended meeting was called on the 17th of June of the same year at the City Tavern, and a subscription of money started, on which the signers pledged their property and credit "in order to support the credit of a bank, to be established for furnishing a supply of provisions for the Armies of the United States. At this meeting, Michael Hillegas subscribed £4,000. The list was completed within a few days, and the "Pennsylvania Bank" was organized and continued in operation for nearly a year and a half, rendering essential service to the country. November 1, 1781, a meeting was held at the City Tavern, out of which grew the Bank of North America. Mr. Hillegas was one of the first subscribers to the stock of this bank. And on December 31, 1781, the Congress of the United States passed an act incorporating the subscribers under the title of

"The President, Directors and Company of the Bank of North America."[1]

A recent-discovered muster roll of the 7th Company, 3d Battalion, Philadelphia City Militia, shows that Michael Hillegas was regularly enrolled as a member of Captain Andrew Geyer's Company, September 20, 1781. His name is given among the delinquents, 1782, but his absence and failure to perform duty is accounted for by the fact of his being Treasurer of the United States.

In recognition of his ability and methodical habits, the General Assembly of Pennsylvania, April 2, 1781, *Resolved*, "That Michael Hillegas, Esq., be requested and empowered to revise, compare, correct and publish in one volume, the resolves of the Committee of the late Province of Pennsylvania, with their instructions to their Representatives in Assembly, held at Philadelphia, the 15th day of July, 1774; the proceedings of the convention for the Province of Pennsylvania, held at Philadelphia, the 23rd of January, 1775; the proceedings of the Provincial Conference of Committees held at Carpenter's Hall, in the City of Philadelphia, the 18th day of June, 1776; the Declaration of Indepen-

[1] "History of the Bank of North America," Lawrence Lewis, Jr., Philadelphia, 1882.

dence by the Congress of the United States, made the 4th of July, 1776 ; the minutes of the proceedings of the Convention of the State of Pennsylvania, held at Philadelphia, the 15th day of July, 1776, with the Constitution ; the minutes of the Assemblies of the Commonwealth of Pennsylvania, to the end of the present year ; and the Articles of Confederation of the United States of America, and that the House will purchase and pay for two hundred copies thereof." The volume was published in folio the following year. It is the last volume of the series—"Votes of the Assembly."[1]

He suggested, in a letter to the Governor of New Hampshire, "the importance of preserving the history of the present revolution" by the compilation of similar work, under the authority of the legislatures of the other states of the Union, August 20, 1781.

1784, April 23d, with Tench Francis, he was a commissioner to divide and sell the ground upon which the Barracks in Philadelphia (Northern Liberties) were built.[2]

He was an Alderman of the City of Philadelphia,

[1] To be found in Library of Historical Society of Pennsylvania, and in the Congressional Library at Washington, D. C.

[2] "Colonial Records," XIV, 76.

1792, and one of the associate justices of the Mayor's Court. His residence at this time was 20 South Sixth street; previously he resided at 91 North Second street.

A few quotations from the Colonial Records are herewith given. :

1775, July 14th, the Committee of Safety *Resolved*, "That Mr. Robert Morris, Messrs. George Gray, Samuel Morris, Jr., and Thomas Wharton, Jr., be a committee to wait on the Provincial Treasurer, and know if a sum of money can be borrowed of him until the money of this Board is emitted."[1]

1775, August 10th, *Resolved*, "That an order be drawn on Michael Hillegas, Esq., Treasurer of this Board, in favor of Messrs. Robert Morris and Thomas Wharton, Jr., for the sum of twenty-five thousand pounds." Which was done and signed by Benjamin Franklin, President.[2]

See also orders given by direction of Congress and signed by John Hancock, President.[3]

Preserved in the Archives of the Department of State of the United States is the original of the following copy of a letter, also the acknowledgment of Mr. Hillegas:

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1 "Colonial Records," X, 286.

2 "Colonial Records," X, 300.

3 "Colonial Records," *Ibid.*, pp. 401, 415.

PHILADELPHIA, September 21, 1781.

Sir:—Inclosed herewith, I have the pleasure to transmit to you two Acts of Congress, one of the 11th, and the other of the 19th instant, whereby you will perceive you are again elected Treasurer of the United States of America.

You were chosen by an unanimous ballot, which is the fullest approbation of your past conduct. I wish you satisfaction in the appointment, and all manner of happiness, and am,

Sir, with respect, etc., etc.,

T. MCKEAN, *President.*

After laying aside the burdens of official life, he went abroad for much needed rest, as indicated by the following:

MINUTES BOARD OF PROPERTY.

"At a meeting at the Surveyor General's, 5th October, 1789,

Inter alia.

Martick Forge Company
vs.
Rob't Ramsay and
Richard Keagy.

On Coveat.

"Mr. Hillegas, having some of the papers of the company, necessary for trial, and he being abroad, it's thought proper to postpone this cause to the first Monday in March next." * * *—"Penna. Archives," Third Series, Vol. I, p. 667.

He died in Philadelphia, September 29, 1804, in the 76th year of his age, and was buried beside his wife in the hallowed ground of Christ Church.

In estimating the character of the men who took prominent part in the affairs of this period of the nation's life, it is well to note that Pennsylvania was an important factor; that at the beginning of the Revolutionary era nearly one half of the population of this State were Germans; and that it may be confidently asserted that their enfranchisement, June 19, 1776, made the Declaration of Independence possible.

CHAPTER III.

THE FIRST TREASURER OF THE NATION.

THE failure to place the portrait of Michael Hillegas, the first treasurer of the United States, upon the paper currency of the Country or to give him other fitting recognition, is an illustration of the official and historical neglect that has persistently followed this gentleman. When it is known that he held the office of Treasurer from the beginning, 1775, and was continued in the position until September, 1789, indicating that he had administered it in a successful manner; that he was a native born citizen of Philadelphia, that his means enabled him by gift and loan to contribute liberally to the necessities of his country, which he did, this omission becomes intensified and would seem to indicate an ignorance of historic facts or a lack of thorough research on the part of the chroniclers of the events connected with the early days of the republic. The truth is, that in the examination and presentation of this subject, the general historian has failed to look to original sources, and has in some instances drawn upon his imagination for facts.

While the so called *historical specialist*, bent upon establishing a theory, frequently overlooks and ignores much that he sees, when it detracts from his line of argument, and thrusts his own personality into the breach to hide the *hiatus*. One sees only Morris ; the other Meredith. And the comparatively recent efforts in the City of Philadelphia and in the Pennsylvania Legislature to give additional honor to these gentlemen and patriots on the basis of service in the Treasury Department, or as *First Treasurer of the United States* (?), respectively, and entirely overlooking or neglecting Mr. Hillegas, cannot be approved on historical grounds, by any diligent examiner of the original data in connection with the Treasury Department, as found in the "Pennsylvania Archives," the "Votes of the Assembly," the "Journals of Congress," and the department itself. It is a mere begging of the question to say the United States was not the United States between July 4, 1776 and the organization of the Treasury Department under the constitution in 1789.

The representatives of the commonwealths, that had been colonies, in General Congress assembled, designated them the United States ; not only once, and in connection with the Treasury Department, but in every important instance. After the

Declaration of Independence, July 4, 1776, the colonies became commonwealths. They were no longer dependent provinces but independent states, and by the "Articles of Confederation"—UNITED STATES. This admitted, and it cannot be evaded, Michael Hillegas was the *First* Treasurer of the United States, and as such deserves official recognition.

The Treasury Department alone remained continuous from the beginning. The financial chain must of necessity be complete. It matters not what form a government may take, if it is to have any stability, the Treasury must be maintained. The first links in this Department were practically forged by Michael Hillegas. It will not do, as many have done, to proceed upon the conclusion that the Treasury Department existed from the beginning upon the same plan as it exists to-day. A careful examination of the records show that the Treasurer was not only a very important factor, but if salary means anything he was at the head of the department. Be this as it may the proof is abundant that the position sustained a more important relation to the department than it does in this year of grace 1905. Prof. William G. Sumner, while he fails to make any recognition of Mr. Hillegas, states, "On the 5th of September (1781) Morris recorded the negotiations by

which he secured means to pay the soldiers. He applied to Rochambeau for twenty thousand hard dollars, promising repayment at any time he should n me. He met Luzerne, Rochambeau and Chastellux at Luzerne's house. Their military chest was low, and, although they had money at Boston, it would take six or eight weeks to get it to Philadelphia. Money was also on the fleet of De Grasse, but its arrival was uncertain. Moreover the consent of the Intendant and the Treasurer was necessary, and they had set out for the head of Elk. The whole party rode thither to see them."[1]

During the crucial part of this nation's life and the formative period of its organization, when the services of a patriot more than a politician were required, the steady hand of Hillegas at the helm kept the finances of the Ship of State within control. The satisfactory manner in which he administered the affairs of the department led gradually to the enlargement of his powers and the increase of his duties. June 15, 1777, the Treasurer was included among the number of those authorized to borrow money for the use of the government. July 23, 1781, F. Hopkins, treasurer of loans,

[1] P. 303, Vol. I, "The Financier and the Finances of the American Revolution."

1729–1804

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resigned, and that office abolished, and the business thereof annexed to the office of Treasurer of the United States. October 16, 1786, in the ordinance for the establishment of the Mint of the United States, it is directed that there shall be among its officers "A Paymaster, who shall be the Treasurer of the United States for the time being," and defines his duties.

The minutes of the Pennsylvania Assembly, generally known as "Votes of the Assembly," from 1765 to 1775, his term of service as a member of that body, will illuminate a page of heretofore unwritten history of colony and commonwealth, of state and government, of finance and financiers and places in bold relief thereon the name of Michael Hillegas. He is revealed as very busy and aggressive, and as a most remarkably ready man. As a broad-gauge statesman, as well as an acute financier; a philanthropist interested in the Negro, the Indian and the poor of his native city. The Pennsylvania Hospital, the employment and support of the poor and the erection of buildings for the purpose, provision for prisoners in confinement, and both public and private wrongs commanded his personal interest and support. He was the active leader in lighting, grading, paving and draining what was then the Capital of the nation.

He was deeply interested and aggressive in making and keeping navigable the Delaware River. And was on the committee to locate the first bridge across the Schuylkill.

His position for ten successive years on the committee to audit and settle the accounts of the General Loan Office and other public accounts, together with his financial responsibility, made him the logical incumbent of the office of public trust that he held for so many years.

CHAPTER IV.

THE NATION'S FIRST RECORDS.

Preserved in the Treasury Department—Ledger, Journal and Blotter constitute the set.

THE following article graphically describes these priceless records, and the correspondence so aptly illustrates statements heretofore made, that we give them place in this chapter.

"Among the archives of the Treasury Department there is a rare and valuable set of books—rare as a specimen of old-time bookkeeping and valuable for the associations clustered around them and the records which they contain. The set consists of three books—a ledger, a journal, and a blotter or waste book—and is over 120 years old, forming the first link in the chain of the history of this country's financial dealings with its representatives in other lands and those that kept up the government during the trying period of the Revolution.

"Under the Continental Congress and government a Board of Treasury was provided to have charge of the finances, and soon after its organization the Treasurer's office was instituted. This was done

April 1, 1776, and about two weeks later the first entry was made on the blotter and the first set of books of the United States Treasury Department was begun. In 1789, September 2, the present United States Treasury was created, with Alexander Hamilton of New York as the Secretary of the Treasury; Nicholas Eveleigh of South Carolina, first Comptroller; Oliver Wolcott, Jr., of Connecticut, first Auditor; Samuel Meredith of Pennsylvania, Treasurer, and Joseph Nourse of Virginia, Register. These were the original bureaus of the Treasury Department, but from time to time, beginning in 1816, other offices or bureaus, as the exigencies of the public service required, have been added.

INTERESTING RECORDS.

"The old books were continued, however, from the Treasurer's office under the Board of Treasury into the time of the Treasury Department, but no mention is made of the change, because the Treasurer's office continued practically the same under the Department as it did under the Board of Treasury.

"The blotter shows from the headings at the top of various pages how the Continental Congress, and consequently the government of the republic, was compelled to move about from place to place, and in

a number of instances the books were saved from British hands by the merest chance. The books were kept in Philadelphia at the close of the Revolution until 1800, and were then brought to Washington, where the government was moved at that time.

"The first entry made in the blotter was on April 16th, 1776, and this is the first date of entry, of course, in both journal and ledger. It is an item of certain moneys paid to James Warren, Paymaster General of the United States Army. In the ledger and journal the writing is beautifully done, while the paper and ink are remarkably well preserved. The paper had no lines on it, and the bookkeeper was compelled to do his own ruling, but his work bears a close inspection and would pass for machine ruling. Nearly all the prominent men of the period of the Revolution are mentioned in both ledger and journal, and many interesting items are to be found opposite their names. One highly interesting entry is that of the lottery conducted by the United States government in 1781. The ledger and journal have both been recently rebound, and to all outside appearances are current books.

"The blotter, or waste book, is, of course, much more interesting than the other books in the set on account of the details which are set forth. The

writing in it is not nearly as good as that of the journal and ledger, but it is legible, and, as in the other books remarkably well preserved.

GENERAL WASHINGTON'S ACCOUNTS.

"George Washington's accounts are all entered in due shape and are always items of moneys paid on his demand. Washington would not receive a stated salary at first for his services to the government, but said that he would submit from time to time, as occasion might arise, his statement of expenses, for which he felt sure the government would reimburse him, and these entries are the demands which were made by him during the Revolutionary War.

"Another book that is interesting, and which, while not in the set, forms a part of the collection of the Treasury Department, is what is called 'A Journal of Cash, for the Commission at the Court of France.' It contains a full account of the expenses of the commission that went to France to solicit aid for the young republic, and some of the items are not only interesting, but rather humorous. The first entry was made in favor of Dr. Benjamin Franklin, December 7, 1776, and was to defray his traveling expenses. An interesting fact shown by this book is that all the members of the commission were very

fond of wine, not the ordinary brands, but of champagne and burgundy, and some entries record as high as eighty cases of each variety charged to the government. Some of the accounts on which money was paid were trivial, while others were of more moment. Linen, wood, 'chariots,' servants' hire, lanterns, lodgings, trunks, table ware, wine, snuff boxes, and a hundred and one other things were charged up to the government and the money refunded for them upon the return of the commission to this country. Indeed, some of the members were sent letters of credit, reimbursing them in France for their expenditures. The whole amount of the cost of maintaining the commission at the court of France is not given, but it must have been a pretty sum."[1]

Philadelphia, Pa., July 24, 1897.

Editor "WASHINGTON STAR,"
Washington, D. C.

My Dear Sir:

Under a conspicious heading, "NATIONS FIRST RECORDS," "*The Call*" of this city publishes from your columns an interesting and graphic historical account of the Ledger, Journal and Blotter, "forming the first link in the chain of the history of this country's financial dealings * * * during the trying period of the Revolution." The author gives exact dates, but inadvertently omits giving the name of the Treasurer who kept these invaluable records.

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1 "Washington Star."

To the public and general histories his name is unknown, or never given.

May I ask you, through your correspondent, to give his name.

Very truly,

MICHAEL REED MINNICH.

THE EVENING STAR.

Washington, D. C., July 27, 1897.

M. R. MINNICH,

Dear Sir:

In answer to your query I would say that two men were appointed by Congress to look after the Treasurer's office. They were Michael Hillegas and George Clymer. The latter resigned soon after, but Hillegas stayed in for a long time.

Hillegas was from Pennsylvania. They were appointed between April 1st and 16th, (1776).

Very truly yours,

(Signed) JOHN A. GRAHAM,

Correspondent.

CHAPTER V.

Votes of the Assembly of the Province of Pennsylvania:[1]

To the student of history, the following excerpts from the sources indicated will prove interesting.

1763, Jan. 26. A remonstrance from Daniel Williams and Michael Hillegas, two of the Commissioners for the county of Philadelphia, vs. The Acts of Assembly of this Province, passed 1758-9, for "Fines on all county, township and ward assessors, for refusing or neglecting to serve,***" wherein the fine is fixed at fifty pounds.

1763, Feb. 3. The same was read the second time and after some debate Messrs. Fox, Galloway, Evans, Rhoads, Morton, were appointed a Committee to prepare and bring in "A Bill for regulating the fines, etc."

1765, Oct. 14. Michael Hillegas first enrolled as a member of the Assembly for Philadelphia county.

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[1] In many instances the exact language and orthography are retained.

1765, Oct. 16. "*Resolved*, that Mr. Hillegas, Mr. Willing, Mr. Foulke, Mr. Humphreys, Mr. Jacobs, Mr. Carpenter, Mr. M'Pherson, Mr. Montgomery, Mr. Witman and Mr. Taylor be a Committee of aggrievances for the ensuing year; and that they have full power and authority to send for persons, papers and records." That Mr. Richardson, Mr. Hillegas, Mr. Willing, Mr. Knight and Mr. Pearson be a Committee to audit and settle the accounts of the General Loan Office of this Province, and other public accounts, etc." Reported September 9, 1766. Final report September 18, 1766, and all paid fifteen pounds each for their services.

1766, Jan. 11. *Ordered*, that Messrs. Galloway, Willing and Hillegas, be a Committee to prepare and bring in a Bill for the purpose of extending the time for drawing the church lottery of St. Peters, etc.

1766, Jan. 15. Mr. Hillegas one of the Committee to prepare and bring in a bill for erecting a house for the support and employment of the poor in the City of Philadelphia.

1766, Jan. 21. Mr. Hillegas on Committee to prepare and bring in a Bill for the purposes

mentioned in the "Petition from a number of inhabitants on the West Side of the River Schuylkill, of the City of Philadelphia."

1766, Jan. 24. One of Committee to prepare, etc., "Bill to make provision for certain prisoners continued in confinement for their fees."

1766, Feb. 6. Mr. Richardson and Mr. Hillegas appointed to make inquiry into the truth of several allegations contained in the petition of Frederick Peplers.

1766, Sept. 12. *Ordered*, that Messrs. Richardson, Hillegas, Willing, Pemberton, Pearson and Allen be a Committee to prepare, etc., "A Bill for granting to his Majesty the sum of *four thousand pounds*, out of the money now remaining in the hands of the Provincial Treasurer, for quartering such a number of his Majesty's troops as the General may find necessary to send into this Province.

1766, Oct. 14. Chairman, "Committee of aggrievances." Continued on "Committee to audit and settle accounts, etc."

1767, Jan. 15. He was one of the Committee to inquire into the alleged loss of deeds of Philip Fox. Reported January 24, 1767.

1767, Jan. 26. He was one of the Committee to

examine and compare assessments returned from the several counties for 1766.

1767, Jan. 28. One of the Committee to hear the several debtors in gaol who have petitioned for relief. Reported February 3, 1767.

1767, Jan. 29. A member of the Committee to amend the Act of Assembly of this Province, "An Act to prevent the exportation of staves, heading, boards and timber not merchantable."

1767, Feb. 10. *Ordered*, that Mr. Hillegas, (*et al.*), bring in a Bill for the relief of certain debtors.

1767, Feb. 14. "Bill for the relief of Philip Fox in re-certain title deeds."

1767, Sept. 12. Mr. Hillegas, one of the Trustees of Province Island and buildings thereon.

Michael Hillegas and Charles Humphreys, Esqrs., appointed Trustees of the State House with the appurtenances, in the stead of Isaac Norris and Thomas Leech, Esqrs., deceased.

1767, Sept. 16. The Committee on Finances, of which Mr. Hillegas was a member, made a partial report, and on the 24th of the same month a further report.

The Trustees of Province Island were asked to make a careful search for the title deeds of the Island, and after they have received

conveyance from Joseph Trotter, the survivor of the former Trustees, to have the same with other papers they think requisite recorded.

1767, Oct. 15. Mr. Hillegas continued on the Committee to audit accounts, etc.

1768, Jan. 20. Messrs. Fox, Hillegas, Ross and Rodman, Committee to prepare "A Bill for finishing the Middle House of the west end of the Philadelphia Barracks."

A member of the Committee to prepare, etc, "A Bill for raising a sum of money, by way of lottery, for the purpose of a public landing in Northern Liberties, and paving the streets of Philadelphia.

1768, Feb. 4. Messrs. Fox, Livezey, Hillegas, Pemberton, Warson, Browne, Pearson, Carpenter, M'Pherson, and others a Committee to examine witnesses and inquire into the rescue, from the gaol at Carlisle, of Frederick Stump, committed for the murder of Indians at Middle Creek. The House adjourned to give the committee opportunity to hear witnesses and prepare a report. This was an event of considerable importance owing to the Indian troubles that preceded in 1763 and the following years, and brought forth a message from

the Assembly to the Governor, John Penn, and a reply from him. Also a letter from the Speaker, Mr. Joseph Galloway to Sir William Johnson, Baronet, and his reply. Upon consideration of these papers, "the House resolved that it will resolve itself into a Committee of the whole House, on Thursday morning next, to deliberate more fully on the importance of their contents." It was determined to raise three thousand pounds to defray the expenses of apprehending Frederick Stump and removing the discontent of the Indians by presents of condolence.

1768, Sept. 19. A detailed report of the Committee on accounts of the General Loan Office and other public accounts from 1751 was presented. The Committee at this time was Messrs. Pemberton, Pearson, Richardson, Fox, Hillegas and Yardley. This was an unusual and lengthy report, in as much as it embraced beside the General Loan Office, the accounts of the several County Treasurers; of the Collectors of Excise; of Thomas Coombe, Collector of Duties on Tonnage and Shipping; of Commissioners for erecting a Lighthouse; of Joseph Fox. Esq., Barrack-master of Philadelphia;

and the Barrack-masters of the other counties; of the administrators of Thomas Leech, deceased, one of the superintendents of the building of the State House; of Samuel Preston Moore, Esq., Provincial Treasurer, etc.

(It is here that we begin to fairly feel the presence of Michael Hillegas. The systematizing of the accounts of the Province was evidently due to this gentleman.)

1768, Oct. 15. Mr. Hillegas continued on Committee of accounts. During this session he was on the Committee "Authenticating the Germantown records"; "Regulating the 'assize' of bread"; "Regulating, pitching, paving and cleaning the highways, streets, lanes and alleys in the City of Philadelphia"; "To prevent and remove nuisances"; "To regulate wagoners, carters, draymen and porters"; and to continue an "Act for appointing wardens for the Port of Philadelphia," and regulating "Pilots plying in the river and bay of Delaware, etc." "Appointment of regulators in the township of Northern Liberties."

1769, Jan. 31. Messrs. Richardson, Hillegas, Pemberton and Ross, a Committee to bring in an "Answer to the Governor's message of the 16th inst., concerning the Indian affairs."

1769, Feb. 3. Mr. Hillegas was on the following Committees : "To hear the petitions, view and take the level of the proper places for carrying off the water; estimate the *expense* of making the necessary common sewers and to consider the ways and means of defraying the same." In relation to "Damage (for the second time) from the overflowing of the common sewer, at the intersection of Market and Fourth streets." To visit Pennsylvania Hospital and report. To deposit ancient books and records of Germantown in the office of the Recorder of Deeds and take receipt for same; which was promptly done and reported to the Assembly.

1769, May 9. Messrs. Richardson, Hillegas and Pemberton, a Committee to revise the minutes of the last sitting and report the several matters therein referred to the consideration of the House at its present meeting. This report was submitted on the 10th.

1769, May 27. It was ordered that Mr. Hillegas "Join with the Secretary in collating the engrossed Bills," by direction of the Governor, that the same might be enacted into laws. In this, as in all matters entrusted to him, he was prompt to report.

1769, Sept. 21. The Committee of the Assembly on the state of public accounts, Messrs. Fox, Richardson, Pemberton, Hillegas and Pearson, presented an exhaustive report.

1769, Sept. 22. Messrs. Hillegas, Pearson, Richardson and Pemberton, of the Committee on accounts, reported on the petition of James Johnson, late clerk of the Trustees of the General Loan Office for compensation during a period of two years, in which he administered the affairs of said office—1765 to the 21st of October, 1767—during the last sickness of Charles Norris, until passed into the hands of Samuel Preston Moore.

1769, Oct. 14. This date marks the beginning of the sittings of the Assembly and the name of Michael Hillegas has climbed up to the third place on the list of members. He was appointed chairman of the "Committee of aggrievances"; chairman of the Committee on accounts, etc., with Messrs. Fox, Pemberton, Chapman and Pearson.

1770, Jan. 2. He was on the Committee of "Relief of insolvent debtors."

1770, Jan. 6. Mr. Hillegas appointed and empowered to collect and receive fines for breach of the

rules by members of the Assembly, to be applied to the use of Pennsylvania Hospital.

1770, Jan. 16. On the Committee to ascertain "Allowance to criminals after conviction."

1770, Feb. 24. Messrs. Hillegas and Pearson, to see the Great Seal affixed to certain Bills that had been passed into laws.

1770, May 15. Messrs. Richardson, Fox and Hillegas, Committee to prepare a Bill to renew Acts for appointing wardens for the Port of Philadelphia, regulating pilots, price of pilotage, etc.

1770, Oct. 15. Mr. Hillegas, as the Representative from Philadelphia county heads the list of members of the Assembly.

1770, Oct. 16. He was continued chairman of the "Committee of aggrievances" and of the Committee to audit and settle the accounts of the General Loan Office and other public accounts with Messrs. Fox, Rhoads, Chapman and Pearson.

1770, Oct. 17. Mr. Hillegas appointed and empowered (for the second time) to demand and collect fines for breach of the rules of the Assembly, to be applied to the Pennsylvania Hospital. On this day John Dickenson appearing for the first time in the House since

his election, was qualified as usual and took his seat.

1771, Jan. 9. Mr. Hillegas, on behalf of himself and the other Commissioners appointed to settle the accounts of the Managers of the *Skippack Lottery*, laid before the House, "A statement of their settlement with the said Managers."

Chairman of Committee to prevent destruction of rockfish and oysters.

1771, Feb. 12. Chairman of the Committee "For regulating the nightly watch and enlightening the streets, lanes and alleys of the City of Philadelphia."

1771, Feb. 13. Messrs. Hillegas, Livezey, Dickenson and others, a Committee to present "An Act that no public house or inn within the Province be kept without license."

1771, Mar. 7. Messrs. Hillegas and Pearson join the members of the Council in collating the several Bills already engrossed.

1771, Oct. 14. Mr. Hillegas again leads in the list of members.

1771, Oct. 15. Again Chairman of accounts, etc.

1771, Oct. 16. Continued a Committee on "Fines for breach of rules, etc."

1771, Oct. 18. Messrs. Hillegas, Fox, Livezey and Biddle a Committee to prepare and present "A Bill for preventing tumults, riotous assemblies, etc."

1772, Jan. 8. Mr. Hillegas was a member of the Committee to formulate Bill to regulate size of bread. Chairman of Committee "To examine the state of the Register General's and Rolls Office."

1772, Jan. 9. Chairman of the Committee for the "Recovery of divers sums of money due to the public from certain persons, late Commissioners, Assessors and Clerks in the county of Lancaster." This matter had been before the House for some time, and Mr. Hillegas had been on the committee to examine their accounts.

1772, Jan. 10. He leads the "Committee to consider of and report their opinion respecting a more equitable and less expensive mode of levying and collecting the Provincial and county taxes in this government."

1772, Jan. 28. Messrs. Hillegas, Fox and others a Committee for "Regulating the fishery in the Delaware," and to amend "An Act declaring the rivers Delaware, Lehigh, etc., common highways, etc."

1772, Jan. 29. On the Committee to regulate chimney sweepers.

1772, Mar. 4. On the Committee for "Relief of Richard Stevens," an insolvent.

1772, Mar. 12. On the Committee for "Relief of certain insolvent debtors."

1772, Mar. 16. Chairman of the Committee on "Payment of the public debts."

1772, Oct. 14. Continued as a member of the Assembly.

1772, Oct. 15. Chairman of the Committee of accounts, etc.

1772, Oct. 16. Sole member of Committee to collect fines, etc., for the benefit of the Pennsylvania Hospital.

Messrs. Hillegas, Rhoads and Mifflin, Committee to procure a catalogue, to be taken of all the books in the Assembly Library, to number the same, and place them in proper order. This same Committee instructed to "Purchase from David Hall, fifty complete sets of the three first volumes of the 'Votes of the Assemblies of this Province.'" Which was done, at the price of three pounds, ten shillings for each set.

1773, Jan. 6. On this date the last named com-

mittee having reported the aforenamed purchase were asked to "Prepare and bring in a draught of rules for better regulating the use of the Assembly Library."

1773, Feb. 11. Considerable feeling existed at this time and the years immediately preceding between the tanners and shoemakers on account of the quality of much of the leather manufactured, and found its way, through petitions, into the Assembly. An effort, which met with considerable opposition, was made to pass a new Bill "To prevent frauds and abuses in the manufacturing of leather." Mr. Hillegas took a leading part in the passage of this new Bill.

1773, Feb. 13. Was made chairman of the Committee to prepare same. He was also appointed chairman to prepare, etc., "A Bill for altering and amending," "An Act for opening and better amending and keeping in repair the public roads and highways within this Province." Before this matter was determined, the usual parliamentary and political tactics were employed to delay and defeat it.

1773, Feb. 26. Messrs. Hillegas, Rhoads, and Pearson were ordered to join with the

Members of Council in comparing the engrossed Bills of this session. And that Mr. Hillegas and Pearson do see the Great Seal affixed to the said Bills, after they shall be passed into laws, and deposit the same in the Rolls Office.

It was during this session that "An Act for erecting a new Gaol, Workhouse and House of Correction in the City of Philadelphia," was passed.

1773, Sept. 21. Peyton Randolph transmitted a Copy of the Resolves entered into by the Virginia House of Burgesses to the House of Representatives of this Province, appointing a Committee of correspondence. Peyton Randolph, Robt. Carter Nicholas, Richard Bland, Richard Henry Lee, Benj. Harrison, Edmund Pendleton, Patrick Henry, Dudly Digges, Dabney Carr, Archibald Cary and Thomas Jefferson, Esqrs.; and which had been passed "Nemine Contra-Dicente." Like communications were received from the Province of Massachusetts Bay, Connecticut and Rhode Island.

"The Committee appointed by law to superintend the printing the several sums of *twenty-five thousand pounds* struck in pursuance of the

Act of Assembly, entitled: 'An Act for the support of the government of this Province and payment of the public debts'—passed the 21st of March, 1772; and the *twelve thousand pounds* struck in pursuance of the Act, entitled: '*An Act for appointing Wardens for the Port of Philadelphia, and for other purposes therein mentioned*' — passed the 21st of February, 1773; this day, by the hands of *Mr. Hillegas*, produced to the House the receipts of *Owen Jones, Esq.*, Provincial Treasurer, for the above sums to him delivered by the said committees, together with fifteen unsigned supernumerary sheets, and fifty-six bills of *forty shillings* each, of the *twenty-five*, and two sheets of the *twelve thousand pounds*, which were examined and counted at the table by the Speaker, and then burned by order in the presence of the House." Thereupon it was ordered "That Messrs. Hillegas, Rhoads, Mifflin, Brown and Ross be a Committee to prepare and bring in a Bill for the support of the government of this Province and payment of the public debts." The incidental expenses for the year show the special work done by Mr. Hillegas as the amounts paid him indicate.

Twenty-four days' service, Committee of public accounts, at 10 shillings per diem. £12.0.0

(With the exception of Mr. Pearson, the other members served only twenty-two days.)

His account of *Indian* expenses, £82.5.8

For superintending the transcript of the public accounts, and for other extra service to the House, ... £20.0.0

(The hand of Mr. Hillegas as a master accountant and financier is seen in the reports of the Committee of public accounts from the time he became one of its members. The above item so clearly demonstrates the fact that comment is unnecessary.)

1773, Oct. 14. Marks the beginning of a new session. Mr. Hillegas is continued as a member from the county of Philadelphia, and stands second on the roll. Thomas Mifflin and Benjamin Franklin become representatives from the City of Philadelphia. Messrs. Hillegas, Rhoads, Miles, Mifflin, Chapman and Pearson constitute the Committee of public accounts.

1773, Dec. 2. Mr. Hillegas, chairman of Committee of thirteen members to report the "Quantity

of each species of property, as well real as personal, returned each year from the several counties of this Province, and as enjoined by law to be rated for sinking the Bills of credit granted to the King's use, or at least, such of them as have been returned in the two or three first and last years since the present mode of assessment has taken place, (with the sum total in money that has been levied on the same each and every year), or in any other intermediate year, which they may think necessary for the better information of the House." The following day this committee reported that they had made some progress and requested that other members may be joined with them for the purpose of expediting the said business. Thereupon, sixteen members were added to the committee. The consideration of this matter was important and evidently warm, occupying considerable time, and twice during this "Debate on the subject of taxation," the *yeas* and *nays* were called.

1773, Dec. 22. Mr. Hillegas is chairman of the Committee "For extending such parts of the statutes of bankruptcy passed in *England*, as are best adapted to the circumstances of this Province."

1773, Dec. 23. Chairman of Committee on "An Act to prevent frauds in the packing and preserving of shad and herring for exportation."

1774, Jan. 6. Chairman of Committee respecting the attention of the dams erected in *Connestogoe Creek.*

1774, Jan. 10. Chairman of Committee "For recording warrants, surveys, deeds and conveyances."

1774, Jan. 11. Again "Appointed and empowered to demand and collect fines for breach of the rules of the House, for the use of the *Pennsylvania Hospital.*"

Chairman of Committee on "An Act for regulating peddlers and vendues, etc."

1774, Jan. 13. The Governor having presented a message relating to the claim of the Colony of Connecticut to lands within this Province, and the "Riotous and tumultuous manner" of taking possession of same, and holding said possession in a hostile manner, to the great disturbance of the peace of the Province. That the said emigrants, together with a number of ill-disposed persons, have in defiance of the laws of the country and executive powers of this government, afforded protection to

offenders of the most atrocious kind,* * *, and in a hostile manner attempted to dispossess the peaceful inhabitants settled within the limits of this government. Thereupon, it was "*Ordered* that Messrs. Hillegas, Mifflin, Brown, Rodman, Ferree, and Allen be a Committee to prepare and bring in a Bill for preventing tumults and riotous assemblies, and for the more speedy and effectual punishing the rioters."

1774, Jan. 18. The necessary Bills having been passed, Mr. Hillegas and Mr. Gray were instructed to wait on the Governor for his assent. Chairman of the Committee on "Bill to increase the allowance to members of Assembly for their attendance on the public service."

1774, Jan. 20. The model of a machine for cleaning and deepening docks, raising sand and stones for building, etc., presented by *Arthur Donaldson*, having been viewed and examined by the members, it was "*Ordered*, that Messrs. Hillegas, Rhoads, Miles, Elliott, Rodman, Humphreys, Morton and seven others, be a "Committee to inspect the said machine, see it perform, and report their opinon of its usefulness to the House at their next meeting."

1774, Jan. 21. The following "Abstract of an account

of fifteen thousand pounds granted for the defence of Philadelphia and raised by Act of Assembly—passed the 9th of March, 1771, as the same was laid out by the Governor and Commissioners," occurs in the Governor's message. Some of the items are interesting. Joseph Galloway, Esq., for "Deep Water Island"; Joseph Fox, Esq., for "Scantling and for clearing cannon"; William Rush, "Smith's work"; Samuel Levis, for "Scantling"; John Morton, Esq., "Logs for the Fort"; Matthew Clarkson, "Clerkship, etc."; Samuel Rhoads, "Nails and glass"; Samuel Penrose, "Provisions"; Owen Jones, Provincial Treasurer "Committee." This account was signed by John Penn, Benj. Chew, Joseph Galloway, Joseph Fox, Michael Hillegas, John Morton. No proper provision having been made for indemnifying the Provincial Treasurer in paying the above amount, the Speaker addressed a message to the Governor, the time before the adjournment being too limited to deliberate upon and pass the necessary legislation, trusting that the temporary provision for the matter meet his approval. Mr. Hillegas and Mr. Pearson were appointed a Committee to

present this message to his Honor. These same gentlemen were authorized to join with the members of Council in comparing the engrossed Bills.

1774, Jan. 22. At this time the House took into consideration "The ruinous condition of the State House steeple," and "*Ordered*, that the Superintendents confer with some skillful architect for the purpose of repairing or rebuilding the same."

1774, July 19. Mr. Hillegas, Chairman of Committee to continue "An Act to prevent the exportation of bread and flour not merchantable."

1774, July 20. "*Resolved*, that Michael Hillegas, George Gray, Thomas Mifflin, and Charles Humphreys, Esqrs., or any three of them, by and with the consent and approbation of the Governor of this Province for the time being, may draw orders on the Provincial Treasurer for any sum not exceeding *two thousand pounds*, to be disposed of in paying and victualing, until the 10th day of August next, a number of Rangers lately raised by the Magistrates of Westmoreland county, for removing the panic into which the inhabitants of the said county have been thrown by the late Indian

disturbances, and for other incidental expenses; also in maintaining the peace and friendship subsisting between this Province and the Indians."

"That if, after the said 10th day of August it shall appear to the Governor and the said (aforenamed gentlemen) necessary to employ any number of the said Rangers, this House will pass a Bill for paying and victualing them, until the 20th day of September next, provided their number shall not exceed two hundred."

1774, July 22. The Committee of the whole House taking into their most serious consideration the unfortunate differences which have long subsisted between Great Britain and the American Colonies, and been greatly increased by the operation and effects of divers late acts of the British Parliament, "*Resolved*, N. C. D., that there is an absolute necessity that a Congress of Deputies from the several Colonies be held as soon as conveniently may be, to consult together upon the present unhappy state of the Colonies, and to form and adopt a plan for the purpose of obtaining redress of American grievances, ascertaining American rights upon the most solid constitutional

principles, and for establishing that union and harmony between Great Britain and the Colonies, which is indispensibly necessary to the welfare and happiness of both." "*Resolved*, N. C. D., that the Honorable Joseph Galloway, Speaker, Samuel Rhoads, Thos. Mifflin, Charles Humphreys, John Morton, George Ross and Edward Biddle, Esqrs., be and they hereby are appointed a Committee on the part of this Province for the purposes aforesaid, and that they, or any four of them, do meet such Committees or Delegates from the other Colonies as have been, or may be, appointed, either by their respective Houses of Representatives, or by Convention, or by the Provincial or Colonial Committees, at such time and place as shall be generally agreed on by such Committees, and that the Speaker of this House be directed in a letter to the Speakers of the Houses of Representatives of the other Colonies to inform them of these resolves."

Upon motion, "*Ordered*, that Messrs. Hillegas, Brown, John Jacobs, Webb, Ross, Pope and Allen be a Committee to prepare and bring in draughts of instructions for the Deputies to the ensuing Congress ; a circular letter

to the Speakers of the several Colonial Assemblies, and an answer to the Governor's message on Indian affairs." This like everything of which Mr. Hillegas was head, was promptly done at the very next meeting, July 23d.

1774, July 23. Major Isaac Hamilton, of the Royal Irish Regulars of Foot, addressed a communication to the Assembly, stating that the bedding, utensils and apartments of his Majesty's troops under his command required inspection and wanted repairs, and praying for the inspection and relief their generosity and judgment shall dictate. Upon consideration of which, Mr. Hillegas and Mr. Miles were appointed a Committee to examine into the present condition of the said barracks, and report thereon to the House at their next meeting. This does not appear to have been done. The reason is obvious.

1774, Oct. 14. This marks the beginning of another session. Mr. Hillegas continued as a member. A new Speaker was unanimously chosen in the person of Edward Biddle, of Berks county. Mr. Hillegas continued on Committee of accounts.

At this time the "General Congress," composed

of the Deputies from the several Colonies, was sitting in this city. John Dickenson was added to the Committee of Deputies from this Province. It was also "*Resolved*, that this House will provide an entertainment, to be given on Thursday next, to the Deputies from the several Colonies attending public business in this city." Messrs. Gray, Hillegas, Mifflin, Rodman, Pearson, Wayne and Ross, with the Speaker, were constituted "A Committee to provide and superintend said entertainment." "It being represented by Mr. Hillegas that 'Cayasbuta,' an Indian Chief of note, and a friend to this Province, is now in town, and in want of some necessaries," Mr. Hillegas was authorized to procure the necessaries, defray his expenses, and present him with ten pounds. Of the especial appropriation of twenty-five thousand pounds, passed March 21, 1772, Mr. Hillegas was paid

For Indian expenses, ...	£82.5.8
For extra services, ...	20.0.0
For service on public accounts,	12.0.0
For service as Provincial com.,	15.0.0

Mr. Hillegas was frequently appointed with other prominent members to see the great seal

affixed and deposit the new law in the Rolls Office.

Examining the incidental expenses of the Assembly of each year, it will be observed that Mr. Hillegas invariably served the full time on the Committee of accounts. We note other instances of his having been paid "for Indian expenses," and for services as one of the "Provincial Commissioners." The other Commissioners for this year were Joseph Galloway, Benj. Chew, Joseph Fox, Thos. Cadwalader.

1774, Oct. 19. The Rangers having been continued in service on account of the unsettled condition of the Indians, Messrs. George Gray, Michael Hillegas, Thos. Mifflin and Charles Humphreys, or any three of them, were authorized with the consent and approbation of the Governor, to draw on the Provincial Treasurer, for any sum not exceeding fourteen hundred and fifty pounds, for paying them and their expenses.

1774, Oct. 21. The "General Congress" was entertained on the 20th inst., and Messrs. Gray, Hillegas, Mifflin, Rodman, Pearson, Wayne and Ross, or any four of them with the Speaker, were authorized to settle the account

and the expenses attending the sitting of the Congress.

Mr. Hillegas added to the Committee to inspect the printing of the laws of this Province.

1774, Dec. 9. Mr. Hillegas continued in his established relation to collect fines for breach of rules of the House for the use of the Pennsylvania Hospital.

1774, Dec. 10. The delay in paying borrowers occasioned by the slow process in vogue of signing the bills of credit, called forth the appointment of Messrs. Dickenson, Hillegas and Brown as a Committee on "A supplementary Act for appointing a further number of signers of the paper money, in addition to those named in the said Act."

1774, Dec. 23. Messrs. Gray, Hillegas, Rhoads, Mifflin and Pearson, constituted a Committee to secure an Act to issue bills of credit of this Province ; for redeeming certificates issued by the Commissioners ; and for carrying on and completing the "Gaol, Workhouse and House of Correction."

1774, Dec. 24. Mr. Hillegas a member of the Committee to view the Schuylkill and report the

most suitable place to build a bridge to accommodate the public.

He was requested to procure necessary winter clothing for Negro Dublin, defray expense of his board, and draw on the Provincial Treasurer for payment.

1775, Mr. Hillegas presented at the table, and had allowed the account of Luke Morris for a boat and ropes at Province Island Ferry; and of Luke Morris, Thos. Wharton and Samuel Morris for monies expended by them on said island.

1775, Mar. 3. Messrs. Hillegas, Mifflin and Morton a Committee on "Bill for striking *six thousand pounds*, for the purpose of rendering the navigation of the River Delaware secure in the winter season." The same was presented on the 4th inst.

1775, Mar. 7. The Governor, John Penn, by message, called the attention of the House to the presence in the city of a number of Indians of the *Tuscarora*, *Nanticoke* and *Conoy* tribes, who reside on the heads of the Susquehanna, who represent themselves as very poor and in want of clothing and other necessaries. Whereupon, on the 8th, the House "*Directed*,

that Messrs. Hillegas and Mifflin be authorized to draw a sum not exceeding one hundred pounds on Dr. Samuel Preston Moore, for the purpose indicated."

1775, Mar. 9. In view of the alarming crisis which Great Britain and her Colonies were approaching, Governor John Penn felt it his duty to suggest proper measures for the Representatives of the Province to pursue, and on the 21st of February, 1775, presented a written message to the House. To this they responded, after spirited debate, first in vein of sarcasm, "we agree with you that in all cases wisdom dictates the use of such means as are most likely to attain the end proposed." And then with more vigor, "we have, with deep concern, beheld a system of Colony administration pursued since the year 1763, destructive to the rights and liberties of his Majesty's most faithful subjects in *America*, and have heretofore adopted such measures as we thought were most likely to restore that affection and harmony between the Parent State and the Colonies. * * * We must inform your Honor that a most humble, dutiful and affectionate petition from the delegates of all the Colonies

from *Nova Scotia* to *Georgia* is now at the foot of the throne. * * *" This answer was supported by Messrs. Gray, Parker, Hillegas, Mifflin, Chas. Thompson, Bartholomew, John Jacobs, Gibbons, Pearson, Humphreys, Morton, Wayne, Ross, Ewing, Swoope, Allen, Montgomery, Chreist, Edmunds, Daugherty, Hunter and William Thompson.

(It is quite evident at this time that Mr. Hillegas is a leader on the floor of the House.) Speaker Biddle being ill, at his own request a new Speaker is elected in the person of John Morton, Esq.

1775, May 1. A letter from William Bollan, Benj. Franklin and Arthur Lee, dated London, February 5th, 1775, laid before the House, reveals that Lord Chatham's proposition to withdraw the troops from Boston, had been rejected, and that it was "The determination to inforce obedience to all the laws."

1775, May 11. "*Resolved*, that George Gray, Michael Hillegas and Chas. Humphreys, Esqrs., or any two of them, are hereby authorized and empowered to draw orders on Samuel Preston Moore, Esq., to the amount of eighteen hundred pounds, * * * and on the Provincial

Treasurer for the sum of two hundred pounds, * * * to be disposed of and applied towards discharging certain engagements lately entered into for the public security."

1775, June 20. An error having been discovered in the form of the bills of credit directed to be struck, Messrs. Hillegas, Pearson and Humphreys were constituted a Committee to bring in a Bill to correct.

1775, June 21. Mr. Hillegas of the Committee on "Bill for striking the sum of twenty-two thousand pounds in bills of credit." This Bill was promptly presented the very next day.

1775, June 24. The account of John Palmer, innkeeper at the Falls of Schuylkill, for expenses of the Committee of Assembly appointed to view the River Schuylkill last spring, was presented to the House; a certificate of payment was drawn by order, signed by the Speaker and delivered to Mr. Hillegas.

1775, June 27. Messrs. Gray, Dickenson, Hillegas, Chas. Thompson, Rodman, Pearson, Wayne, Ross, Montgomery and Edwards were appointed a Committee to present such measures as may be expedient for putting this city and Province into a state of defense.

1775, June 28. The Governor having declined to give his consent to the Bill entitled "An Act for the support of this Province and payment of the public debt," it was "*Ordered*, that Messrs. Dickenson, Hillegas, Pearson and Fox be a Committee to bring in an answer to his message announcing the foregoing fact."

1775, June 29. Mr. Hillegas joins with members of the Council, appointed by the Governor, to compare the engrossed Bills with the originals, and with Mr. Parker to see the great seal affixed.

The Committee appointed to strike the sum of twenty thousand pounds in bills of credit, produced the receipt of Joseph Fox, Esq., one of the Commissioners of the county of Philadelphia, for the said sum, according to directions.

1775, June 30. By a series of resolutions presented by the Committee to consider such measures, etc., the House approved the "Association entered into by the good people of this Province for the defense of their lives, liberty and property;" made provision for placing the city and Province on a war footing; named a Committee of safety; that bills of credit to the

value of thirty-five thousand pounds be issued; named the parties to sign the said bills; and when signed to be delivered to Michael Hillegas, Esq., hereby appointed Treasurer.

1775, Sept. 20. Messrs. Hillegas, Pearson and Ross, a Committee on "Bill for striking twenty-two thousand pounds in bills of credit for the support of this government."

1775, Sept. 22. The bond of Mr. Hillegas as Treasurer of the Committee of safety approved and entered of record.

1775, Sept. 30. The close of this session. Mr. Hillegas was paid *seventy-five pounds* for "extra services."

1775, Oct. 14. Mr. Hillegas continued as a member of the Assembly. John Dickenson, Michael Hillegas and George Gray head the list. Mr. Hillegas continued Chairman of Committee on accounts. Robert Morris, having been elected a member of the Assembly from Philadelphia county, is included on this committee.

1775, Oct. 18. Messrs. Hillegas, Gray, Morris, Pearson and others "A Committee to state an account of the several grants made by this Province to the Crown from the year 1755 to 1764, inclusive, which were to be sunk by taxes, etc., and report the balances outstanding."

1775, Oct. 19. Mr. Hillegas, Chairman, with Messrs. Gray, Morris, Brown, Pearson and others, Committee to inquire and report what progress had been made in the manufacture of saltpetre in Philadelphia. Reported November 10th.

1775, Nov. 3. Mr. Hillegas, Chairman of Committee to inquire into progress made in procuring arms for public use.

1775, Nov. 15. Messrs. Dickenson, Hillegas, Miles, Pearson, with the Speaker, a Committee for "Striking the sum of eighty thousand pounds in bills of credit." Reported November 17th. Mr. Hillegas's vote, with that of Dickenson, Gray, Potts, Miles, Parker, Morris and others, during these trying days, indicates the patriot. The members being equally divided, it required the casting vote of the Speaker to determine the question relative to the "Improvement in military dicipline" of the Associators.

1775, Nov. 18. Resolutions authorizing the preparation and printing of the above bills of credit for eighty thousand pounds, directs how and when it shall be done and by whom signed; and after being signed, numbered and perfected, the committee "Shall deliver them to Michael Hillegas, Esq., who is hereby

appointed Treasurer for this purpose," and take his receipt for same.

That the sum of five shillings for every hundred pounds, be allowed to the said Mr. Hillegas, for his commission as Treasurer of the thirty-five thousand pounds.

1775, Nov. 24. The Committee to examine and adjust the accounts of the several Battalions of Associators, was empowered to draw orders for payment of same upon Michael Hillegas, Esq., which he is required to pay out of the eighty thousand pounds emitted by resolution of the House. Messrs. Dickenson, Hillegas and Morris, with the Speaker, a Committee to "Revise and correct the minutes of this House before they are printed."

1775, Nov. 25. *Petapanibila* (alias George Allen), an Indian distinguished for his fidelity to this Province, was voted the sum of one hundred pounds, and Mr. Hillegas and Mr. Miles were requested to lay out the same for him in such goods and other necessarie , as may be most useful to him.

1776, Feb. 15. Mr. Hillegas, produces a bill for Mr. Fox for £211.17.6 for repairs to Barracks.

1776, Feb. 16. Messrs. Hillegas, Joseph Reed,

Gibbons, a Committee "To enable Keepers of Records in the counties of Philadelphia and Chester, to remove them to more safe and convenient places, if the state of public affairs shall require it."

1776, Feb. 22. Mr. Hillegas, Chairman of Committee, to visit the House of Employment, inspect the accounts and 'oeconomy' thereof, and report."

1776, Mar. 1. Some Indians in town wanted to be supplied with a horse, a beaver trap, etc. Messrs. Hillegas and Parker were "*Ordered*, to provide them and such little matters as they thought expedient.

1776, Mar. 5. Chairman of Committee to prepare and bring in an estimate of the expense of levying a body of fifteen hundred men; and victualing and paying them for one year. The same day their full estimate is spread upon the minutes. And upon consideration of this estimate, the House determined to "Levy and take into pay fifteen hundred men (officers included) for the immediate defense of the Province."

1776, Mar. 14. An order for three thousand pounds drawn on Michael Hillegas, Esq., payable to

Col. Samuel Miles, to be immediately applied to the recruiting service.

1776, Mar. 21. "*Resolved*, that Michael Hillegas, Esq., Treasurer, pay such orders as shall be drawn by the Committee of safety in favor of the said Paymaster (John Maxwell Nesbit), for the purpose of paying the Pennsylvania forces. Messrs. Hillegas, Gray and Rittenhouse, a Committee to contract with persons willing to undertake supplying the troops to be raised with provisions.

1776, Apr. 6. Messrs. Hillegas, Parker and Rittenhouse added to the Committee of safety.

Mr. Hillegas produced at the table an account from the Managers of the House of Employment, of twenty-seven pounds, ten shillings, for the "Cloathing, board and burial of *Catherine Smith*, a blind pauper." A certificate for the sum was drawn by order, signed by the Speaker and delivered to Mr. Hillegas.

Messrs. Dickinson, Hillegas, Reed and Rittenhouse constituted a Committee to "Draught resolves for striking *eighty-five thousand pounds* in bills of credit for answering the present exigencies of this Province." This committee reported at once. That after the

said Bills had been promptly signed, numbered and perfected, they were to be delivered to Michael Hillegas, Esq., who is hereby appointed Treasurer for that purpose. The Treasurer to give bond in the sum of ten thousand pounds, for the faithful discharge of the trust reposed in him.

1776, May 30. He was "Appointed Provincial Treasurer, in the room of Owen Jones, Esq."

1776, June 14. From this date the House stood adjourned to Monday the 26th day of August. At that date a quorum not appearing and failing to appear after several daily attempts, adjourned to Monday, 23d day of September.

1776, Sept. 24. The Speaker with twenty-eight members met pursuant to adjournment of the preceding day, when, after consideration, the Speaker put the question "Whether the sum of one thousand pounds shall be allowed to the Governor, for his support during the present year?" Carried in the affirmative with the following voting "Nay": Hillegas, Parker, Bartholomew, Gibbons, Pearson, Jacobs, Porter, Galbreath, Hoge, Whitehill, Arndt, Smith.

1776, Sept. 26. In the final account rendered by Owen Jones, Esq., late Provincial Treasurer,

we find Mr. Hillegas was paid for extra services seventy-five pounds; expense for repairing Deepwater Island forty-five pounds, four shillings, one penny; service on accounts, ten pounds.

The statement of the account of Michael Hillegas as Provincial Treasurer is found at the close of Vol. VI, Votes of the Assembly.

CHAPTER VI.

JOURNALS OF CONGRESS.

1775, July 29. "*Resolved*, that *Michael Hillegas* and *George Clymer*, Esqrs., be joint *Treasurers* of the United Colonies ; that the Treasurers shall reside in Philadelphia, and that they shall give bond with surety for the faithful performance of their office, in the sum of *one hundred thousand dollars.*"

1775, Aug. 1. Payments of large sums of money to be applied to the use of the army in Massachusetts-Bay, authorized ; (and if insufficient, Washington empowered to draw on Continental Treasury for $200,000.00); to the Provincial Convention of New York for monies advanced; to the Delegates of the Colony of Connecticut, in part of the sums disbursed in the Continental service; to the use of the army in the New York department; to the Colony of Pennsylvania for sums borrowed and for contingent services.

1775, Dec. 26. The state of the Treasury was considered and brought forth a series of

resolutions which might properly be called the beginning of the financial system of the United Colonies.

1776, Mar. 9. Samuel Hillegas, son of Michael, appointed (inter alia) to sign bills of credit.

1776, June 26. "*Resolved*, that Michael Hillegas, Esq., be empowered and directed to pay such sums of money as are or may be due to the several signers of Continental bills of credit for their services."

1777, Apr. 21. "*Resolved*, that Michael Hillegas, Esq., Treasurer, be authorized and directed to appoint and qualify such a number of additional signers of money as he shall judge necessary, and send to Congress a certificate of said appointment and qualification."

1777, Aug. 9. "*Resolved*, that the Board of Treasury be directed to order Mr. Hillegas, the Treasurer, together with the Treasury and printing press under his care to remove to Philadelphia as soon as they judge the state and situation of public affairs will admit." "That the Board of Treasury be directed to take into consideration and report a proper compensation to Mr. Hillegas for his past and future services."

1777, Sept. 6. "*Resolved*, that there be allowed to

Michael Hillegas, Esq., Treasurer of the United States, from the 6th day of August, 1776, when Mr. Clymer resigned the office of joint Treasurer, a salary after the rate, 3,200 dollars per annum for discharging the duties of that office."

1778, Apr. 17. "*Resolved*, that all the Loan Office certificates struck by resolutions of Congress of the 3d day of October, 1776, the 14th of January and 22d of February, 1777, and eight hundred and sixty certificates of one thousand dollars each, numbered from number 1 to 860, of the emission ordered by Congress the 17th day of January, 1778, which have been signed by Michael Hillegas, Esq., Treasurer, or Samuel Hillegas, be good and valid, notwithstanding some of the said certificates may be issued by the several Commissioners of the Continental Loan Offices, after the date of the resolutions of Congress appointing Francis Hopkinson, Esq., Treasurer of Loans."

1778, Aug. 3. Michael Hillegas was elected Treasurer, having been previously nominated by Mr. S. Adams.

1779, Feb. 11. On recommendation of the "Committee on the Treasury," it was "*Resolved*,

that a Secretary of the Treasury be appointed, with the salary of two thousand dollars per annum."

1779, Oct. 23. Congress took into consideration so much of the report of the Committee respecting the establishment of a Board of the Treasury, as relates to the annual election of the officers, and proper salaries for the said officers; and "*Resolved*, that the Commissioners, Secretary and Clerks of the Board of Treasury, and all other departments of the Auditor General, Treasurer and Chambers of Accounts, who may be appointed before the conclusion of the present war, shall hold their respective offices during the pleasure of Congress; anything contained in an ordinance for establishing a Board of Treasury, and the proper offices for managing the finances of these United States, to the contrary notwithstanding." Until further ordered the following salaries, per annum, were allowed: Commissioners of the Board of Treasury, not members of Congress, respectively $14,000.00; Auditor General, $12,000.00; Commissioners of the Chambers Accounts, $12,000.00; Secretary of the Board of Treasury, $10,000.00; Treasurer, $15,000.00; "That the

salaries aforesaid shall be annually or oftener, if Congress shall judge it expedient, revised and altered agreeable to the appreciation of the continental currency."

1779, Nov. 9. Agreeable to the ordinance for establishing the Board of Treasury, Congress proceeded to an election by ballot, when the following gentlemen were chosen: Ezekiel Foreman, Jonathan Trumbull, Jr., Commissioners of the Board of Treasury; Michael Hillegas, Treasurer; Jas. Mulligan, Auditor General; Jos. Nourse, Assistant Auditor General; Robt. Troup, Secretary of the Board of Treasury; Wm. Govett, Resolve Smith, Wm. Geddess, John D. Mercier, Eleazer M'Comb, Nathaniel Mumford, Commissioners of the Chambers of Accounts. Mr. Houston and Mr. Sharpe were then chosen members of the Board of Treasury.

1780, Apr. 27. Report from Board of Treasury was read, whereupon "*Ordered*, that five warrants for fifty thousand dollars each, issue on Nathaniel Appleton, Commissioner of the Continental Loan Office for the State of Massachusetts-Bay, in favor of Michael Hillegas, Treasurer of the United States, for which the said Treasurer is to be accountable."

1780, May 18. "*Ordered*, that a warrant issue on Nathaniel Appleton, Commissioner of Continental Loan Office, for the State of Massachusetts-Bay, in favor of Michael Hillegas, Treasurer of the United States for $590,000.00, for which he is accountable."

1780, June 19. "*Ordered*, by Board of Treasury that a warrant issue on same to same for $800,000.00."

1781, Feb. 7. "*Resolved*, that there be a Superintendent of Finance, a Secretary of War and a Secretary of Marine." Their powers and duties determined.

1781, Feb. 20. Robert Morris, Esq., was unanimously elected (Superintendent of Finance), having been previously nominated by Mr. Floyd. On the 14th of May he accepted.

1781, July 23. F. Hopkinson, Treasurer of Loans, resigned, and that office abolished and the business thereof annexed to the office of Treasurer of the United States.

1781, Sept. 11. An ordinance for regulating the Treasury, and adjusting public accounts was passed, authorizing the appointment by Congress in aid of the Superintendent of Finance "A Controller, a Treasurer, a Register, Auditors and Clerks.

1781, Sept. 19. Michael Hillegas was elected Treasurer, having been previously nominated by Mr. Sherman.

1786, Oct. 16. In the ordinance for the establishment of the Mint of the United States, it is directed that there shall be among its officers "A Paymaster, who shall be the Treasurer of the United States for the time being, whose duty it shall be to receive and take charge of the coin made under the direction of the Master Coiner." "To receive and duly enter the certificates for uncoined gold or silver issued by the Assay-master, etc."

NOTE.—The resignation and conclusion of Morris's official career as Superintendent, made necessary a new organization of the Treasury Department. This occurred late in May, 1784. At this time provision was made for a Board of Commissioners, whose salaries were fixed at $2,500 each. They were to serve for three years. Samuel Osgood and Walter Livingston were elected on the 25th of January, 1785. Thus there was no Board of Treasury or other head of that department at all (except Mr. Hillegas—*Compiler*), from November 1, 1784, to January 25, 1785; and it does not appear that Osgood and Livingston proceeded to act as a Board, for Jay wrote to the President of Congress, April 1, 1785, urging that the Commissioners of the Treasury ought to convene and proceed to business. In 1788 the Committee on the Finances fixed the date upon which the new Board of Treasury took office, after Morris's resignation, as the 21st of April, 1785.[1] (Mr. Hillegas was in the full performance of his duties during this period.)

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1 *The Financier and the Finances of the American Revolution*, W. C. Sumner, Vol. II, p. 124.

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